

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:	)	Case No. 01-bk-01139
	)	Chapter 11
W.R. GRACE & CO., et al.,	)	Judge Kevin Gross
	)	
Debtors.	)	
_____	)	

**UNITED STATES' NOTICE OF APPEAL**

TO THE CLERK OF THE UNITED STATES BANKRUPTCY COURT FOR THE  
DISTRICT OF DELAWARE:

Notice is hereby given that the United States of America, on behalf of the Internal Revenue Service, a party in interest in the above-captioned case, appeals under 28 U.S.C. § 158(a) from the order of the Bankruptcy Judge entered in this bankruptcy case on October 23, 2017, docket item 32955, granting the debtors' motion to enforce the plan and confirmation order against the Internal Revenue Service.

The names of all parties to the order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

Debtors	Represented by	ADAM C. PAUL JOHN DONLEY, P.C. Kirkland and Ellis LLP 300 North LaSalle Street Chicago, IL 60654 Tel: (312) 862-2000
		and

ROGER J. HIGGINS  
The Law Offices of Roger Higgins, LLC  
1 North Bishop Street  
Suite 14  
Chicago, IL 60607-1823  
Tel: (312) 666-0431

and

LAURA DAVIS JONES  
JAMES E. O'NEILL  
Pachulski Stang Ziehl & Jones LLP  
919 North Market Street  
17th Floor  
PO Box 8705  
Wilmington, DE 19899-8705  
Tel: (302) 652-4100

United States of America      Represented by

WARD W. BENSON  
U.S. Department of Justice, Tax Division  
P.O. Box 227, Ben Franklin Station  
Washington, DC 20044  
Tel: (202) 514-9642

DATE: November 2, 2017

Respectfully submitted,

DAVID HUBBERT  
Acting Assistant Attorney General

/s/ Ward W. Benson  
WARD W. BENSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227, Ben Franklin Station  
Washington, DC 20044  
Tel: (202) 514-9642  
Fax: (202) 514-6866  
Email: wardlow.w.benson@usdoj.gov

**CERTIFICATE OF SERVICE**

I certify that the foregoing NOTICE OF APPEAL was filed with the clerk of the court on November 2, 2017, using the CM/ECF system, which will send notification of such filing to all parties appearing in said system.

/s/ Ward W. Benson  
WARD W. BENSON

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re	)	Chapter 11
	)	
W.R. Grace & Co., <i>et al.</i> ,	)	Case No. 01-01139 (KG)
	)	
<u>Reorganized Debtors.</u>	)	<b>Re: D.I. Nos. 32854 and 32877</b>

**ORDER ENFORCING PLAN AND CONFIRMATION  
ORDER AGAINST INTERNAL REVENUE SERVICE**

Upon consideration of the Motion for Entry of an Order Enforcing Plan and Confirmation Order Against Internal Revenue Service (the "Motion") and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b), and that this Court may enter an order consistent with Article III of the United States Constitution; venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted in its entirety.
2. The IRS shall:
  - a. Recalculate the deficiency interest owed by Grace with respect to the 1998 income tax deficiency at the Plan rate of 4.19% during the period from the Petition Date (April 2, 2001) through the date of payment by Grace (March 15, 2009), which results in total deficiency interest of \$3,434,608, rather than \$4,980,800 as determined by the IRS;

b. Recalculate the amount of the refund owed to Grace as of September 12, 2014, with respect to the 1998 income tax deficiency, which results in a refund due in the amount of \$3,654,459, rather than \$2,027,545 as determined by the IRS (for a difference of \$1,626,914); and

c. Issue a refund to the Reorganized Debtors for the additional \$1,626,914 refund owed to Grace as of September 12, 2014, plus overpayment interest accrued at the overpayment rate specified in Tax Code § 6621 on such amount from September 12, 2014, through the date of payment by the IRS.

3. The Reorganized Debtors are authorized to take all actions that may be necessary to undertake the relief set forth in this Order.

4. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such motion and the requirements of Fed. R. Bankr. P. 6004(a) and the local rules of the Court are satisfied by such notice.

5. The Court shall retain jurisdiction to hear and determine all matters arising from or relating to the implementation of this Order and the matters set forth in the Motion.

6. This Order shall be effective and enforceable immediately upon entry and its provisions shall be self-executing and shall not be stayed under Fed. R. Bankr. P. 7062, Fed. R. Bankr. P. 6004(h) and Fed. R. Bankr. P. 9014 or otherwise.

Dated: October 23, 2017

  
\_\_\_\_\_  
KEVIN GROSS, U.S.B.J.